

By: Raymond

H.B. No. 164

A BILL TO BE ENTITLED

AN ACT

1  
2 relating to the exclusion from the market value of real property for  
3 ad valorem tax purposes of the value of any improvement, or any  
4 feature incorporated in an improvement, made to the property if the  
5 primary purpose of the improvement or feature is compliance with  
6 the requirements of standards that address accessible design of  
7 buildings or other facilities.

8 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

9 SECTION 1. Subchapter A, Chapter 23, Tax Code, is amended by  
10 adding Section 23.015 to read as follows:

11 Sec. 23.015. EXCLUSION OF VALUE OF IMPROVEMENT MADE TO  
12 COMPLY WITH ACCESSIBILITY STANDARDS. In determining the market  
13 value of real property, the chief appraiser shall exclude from that  
14 value the value of any improvement, or any feature incorporated in  
15 an improvement, made to the property if the primary purpose of the  
16 improvement or feature is compliance with the requirements of the  
17 2010 Americans with Disabilities Act Standards for Accessible  
18 Design or any successor standards that address accessible design of  
19 buildings or other facilities and are promulgated under the  
20 Americans with Disabilities Act of 1990 (42 U.S.C. Section 12101 et  
21 seq.).

22 SECTION 2. This Act applies only to the determination of the  
23 market value of real property for ad valorem tax purposes for a tax  
24 year that begins on or after the effective date of this Act.

1           SECTION 3. The change in law made by this Act applies to an  
2 improvement, or a feature incorporated in an improvement, described  
3 by Section 23.015, Tax Code, as added by this Act, made to real  
4 property only if the improvement is made to the property, or the  
5 feature is incorporated in an improvement made to the property, on  
6 or after January 1, 2019.

7           SECTION 4. This Act takes effect January 1, 2020, but only  
8 if the constitutional amendment proposed by the 86th Legislature,  
9 Regular Session, 2019, to authorize the legislature to exclude from  
10 the market value of real property for ad valorem tax purposes the  
11 value of any improvement, or any feature incorporated in an  
12 improvement, made to the property if the primary purpose of the  
13 improvement or feature is compliance with the requirements of  
14 standards that address accessible design of buildings or other  
15 facilities is approved by the voters. If that amendment is not  
16 approved by the voters, this Act has no effect.